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Brown, James Roger

The farmer and the single tax

New York

[1916?]

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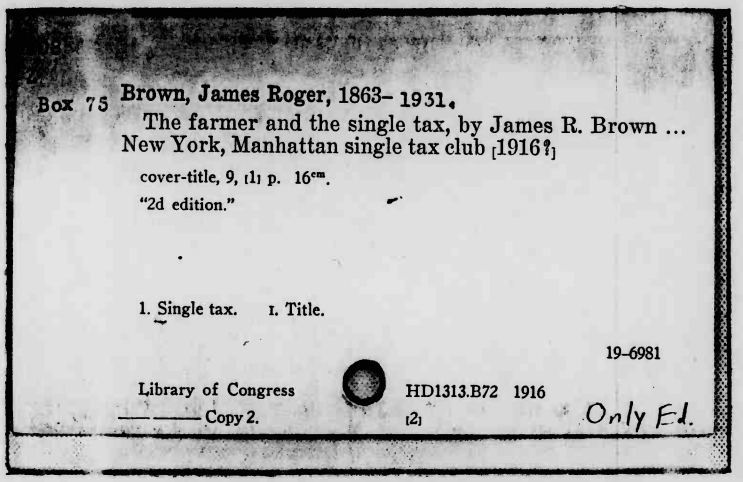
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The Farmer and The Single Tax

BY

JAMES R. BROWN
President, Manhattan Single Tax Club

If you are interested write to me

MANHATTAN SINGLE TAX CLUB
47 West 42d Street
New York
(2d Edition)

10 April, 1920 - CRW

The Farmer and The Single Tax

By James R. Brown

We mean by the single tax, one tax, and that levied upon the value of land exclusive of all improvements, in lieu of all other taxes. How would this affect the farmer? The opponents of the single tax go to the farmer and tell him that the single tax is a tax on land, and that he should oppose it. This is absolutely untrue. The purpose of the opponents is to get the farmer to oppose any change in our present dishonest and stupid tax system, which enables the opponents of the single tax to put into their private pockets large amounts of public value.

The single tax is the lightest tax the farmer can pay, because the average farmer has very little land value. Very little of the farm values of this state are land values; they are labor values. An ordinary farm worth $10,000 in this state has not more than $500 of land value. Deduct the labor values

represented by the house, barn, outbuildings, fences, drains, orchards, crops and conditions of culture, not more than $500 would remain that could be said to be real land value.

If we were to assess 5 per cent. on the land values of this state the sum total raised from all the agricultural lands would not exceed $20,000,000, while the land values of New York City lots alone, at that rate, would raise over $250,000,000.

No wonder the land speculators want to continue a system of taxation that exempts so much land value in the great cities and loads down with taxes the labor values of the rural districts.

There is no doubt of the farmer being overtaxed. The entire value of all the farms in the state, exclusive of the results of labor thereon, does not amount to $400,000,000, while in New York City the assessed value of the ordinary lots, excluding docks and the valuable land franchises, amounts to $5,000,000,000.

Now, taxation is payment for social service. A citizen should pay for what he gets from society. It must be clear to any ordinary mortal, that the value of that service is not what a man does for himself. If a farmer builds a barn, is that a service rendered by society? If not, what moral right has the town to send an increased tax bill, having rendered no service, nor increased its expenditure on behalf of that farmer? The building of the barn was a service

rendered to the farmer by himself. He gets nothing more from the county after he built the barn than he did before he built it, and any tax collected thereon is simply plain stealing by due process of law.

This characterization applies to all taxes levied upon all labor values. Now if we were to assess a tax of 5 per cent. on the land values of this state, we would have so much money we would be delirious with joy, and it would cut down immensely the amounts now unjustly collected from the farmers and the rural districts generally.

An ordinary farm of one hundred acres worth $10,000, with modern improvements, would have not more than $500 land value. If money was worth 5 per cent. in the open market, supposing the single tax was applied in its fullness, that farmer would pay $25 per year in full payment for all services rendered him by society. This may seem like a small amount, and it should by right be a small amount, for the services society renders the farmer are very few. Water? The wheezy pump in his own dug well. Sewer? Slops thrown out of the back door. Light? John D's energy bought by the gallon at a good price. Roads? Mainly made by the farmers themselves, and they look it. Schools? Of a meager quality. As to location and convenience—several miles from any good town. If he wants a plow point

or a pound of tea, it means a drive to the store with loss of time for man and team. If he goes to church to thank God for the great advantages of farm life, it is probably a long drive. If he wants to attend a theater, the average farmer in this state would have to go a hundred miles, and to visit a first-class store about the same distance.

The only true measure of the value of social presence and social service, is the value of the land, exclusive of improvements, that a man possesses. All social service, such as water, sewers, light, police and fire protection, sidewalks and street paving, cleaning, etc., are reflected in the value of the land, but not in the value of the buildings or in any of the improvements on or in the land.

A man having a home in New York City, on a lot 25 x 100 feet, the land worth about $20,000, gets infinitely more from society in the way of social advantage than a farmer way up the state, whose farm consists of labor values amounting to $9,500, and land values of $500. The city man is within thirty minutes of the New York Central or Pennsylvania railroad stations, where he can get a train to whirl him away to any part of this continent. He is within thirty minutes of Grand Opera, or the best theaters in the world, or in the same lapse of time he can be aboard the ocean steamships that will convey him to any part of the world. He is also close to natural history and

art museums, libraries, schools, colleges and universities. The best stores in the world are within a few blocks of his house. In fact he can have no desire that cannot be more easily satisfied in that city than anywhere else on this continent. In a word, he receives from society the maximum advantage from social presence and social utilities, and the sum total of all these things is registered in the enormous land values of the great city.

To understand how great the amount of the land values of New York, I have but to draw attention to the fact that the ordinary lot values of the city are assessed at about $5,000,000,000 and the assessed value of all improvements thereon is only $3,000,000,000.

The farmers of this state complain —and not without great and just reason—that they are over-taxed. Their attempts to throw off this unjust burden has been like the blind mule in the swamp—the more he struggled the deeper he sank in the mire. The reason may be laid to the farmer's lack of economic knowledge, for he did not know that to tax labor values is to increase the cost of living and to restrict production. When we tax stocks of goods we but increase the price of the goods to the people who use them. When we tax mortgages, we either raise the rate of interest, or make it harder to raise money on mortgage. When we tax money in bank, it is with the same result.

You cannot tax the wealthy person, if that is your purpose, by taxing wealth. Again we should not tax men, or attempt to do so, simply because they are wealthy. We should tax or charge men for the full value of what they get from society. A man should pay for what he gets, not for what he has. It makes no difference whether he is dealing with a storekeeper or with society.

The disastrous result of our wicked tax system cannot be overestimated. We raise the cost of living by taxing labor products, and we also raise the cost of living by failing to tax land values fully: The reason is this: we offer a greater reward and increasingly greater as time goes on, to the land speculator, paying him to withhold large areas of valuable land from the use of labor and capital, making land artificially scarce and very dear in our great centers of population, thereby raising rents and shutting the door of opportunity on labor and capital, as well as destroying the farmer's market. The high rents of our cities has a ruinous effect upon the city dweller's ability to buy farm products.

The income of the average worker in the cities is $600 a year. His rent averages $250 a year. After he meets the demands of the landlord, and that is the first call, he has little left to buy labor products of mill, factory or farm.

We will succeed in putting the tax burden where it belongs and where it

can most easily be borne only when we take social value for social use.

Our present stupid and criminal tax method punishes the good and rewards the evil. It fines those who use their opportunities and gives a premium to those who do not. We have made it more profitable to be an idler and a grafter than to be a worker.

A man named Wendell recently died in New York. He was noted for one thing—he never did anything useful. He was a large owner of land, but he never spent a dollar for a pound of nails, a foot of lumber, brick or mortar —never rendered any service or produced a dollar's worth of wealth. Yet he died worth $80,000,000. After such a life of idleness, you ask, "How such remarkable results? Whence came the Aladdin's lamp? What was the mystic power that secured for an idler $80,000,000?" It was our thieving tax system that gave public made property or value to this man. Then to add to the sum of its folly, the city, after giving away its true and honest revenue, must commit grand larceny by taking large sums of private property to replace the revenue which it should rightfully have claimed and taken.

Our present tax system is a fraud and a humbug. Our tax rolls are but a collection of guesses flavored by favoritism and fraud. Our whole method of raising public revenue is but grand and petit larceny from be-

ginning to end. We rob the producing citizen of his private property for public use, and rob society of its public property by giving land value to private citizens.

If a man paints, repairs or improves a house, we fine him. If he plants a tree, builds a barn, erects a fence, clears up his farm and makes it by labor more productive, we punish him. We have made it more profitable to hold land idle than to use it. For that reason in all our cities there is twice as much idle land as there is used land. On many of our principal streets a small percentage of our buildings are modern.

Where should we raise public revenue? Is it not clear that we should raise it from the area benefited by social utilities and not from private production? If we follow this principle it would relieve the farmers of a great burden they now carry, and make the men pay who are in reality best able to pay, because they get the most from society.

Who opposes the single tax aside from those who are ignorant of its principles and know not what they do? The opponents of the single tax consist of the easy-money fraternity, polite grafters, but grafters nevertheless—the men who want something for nothing; who hunger to gather where others have sown; men who wish to enjoy the fruits of labor without the annoyance of laboring.

The single tax would relieve labor and capital from an enormous and unjust burden. It will lower the cost of living, it will increase the earnings of labor and real capital. It will force into use land now held out of use for speculation, and thereby increase the opportunities for labor and capital. It will lower rents in our great cities and thereby improve the market for farmers' products. It will produce a normal and natural parity between the value of the opportunity to produce, and the value of the things produced.

It will but take for social use, social value. It will not take anything that any man produces and to which he has a moral title. It will not offer any reward to idleness as our present system does; but it will secure to labor and capital their full production. What is the fruit of this evil tree that we in our ignorance have planted and nourished all these years? Idle men and idle capital, low wages and low interest, the streets filled with beggars, the highways with tramps, the homes of the workers with poverty, the lives of business men with carking care. It has made our social life a horrid thing —want, suffering and crime on every hand.

Luxurious idleness produces enforced idleness. The stream of human misery flows on like the river in the midst of the sea; a resistless, never-ceasing tide, destroying everything lovable in millions of lives—more dan-

gerous than "the arrow that flieth by day, and the pestilence that walketh by night." There are no social ills that cannot be traced to our wicked and unjust tax system.

Social value for social use; private property for private use—are the only sound principles upon which to base a system of public revenue.

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